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**BEFORE THE
SURFACE TRANSPORTATION BOARD**

Finance Docket No. 35081

**CANADIAN PACIFIC RY CO ET AL,
--Control--
DAKOTA MINNESOTA & EASTERN RAILROAD CORP ET AL**

**COMMENTS OF THE
BROTHERHOOD OF MAINTENANCE OF WAY EMPLOYEES DIVISION/IBT
AND BROTHERHOOD OF RAILROAD SIGNALMEN**

The Brotherhood of Maintenance of Way Employees Division/IBT and Brotherhood of Railroad Signalmen submit these comments pursuant to 49 U.S.C. §11324(d), 49 C.F.R. part 1180, and the decisions of the Board in this proceeding. Given the limited scope of STB review of transactions under Section 11323(d), the range of STB jurisdiction over transactions such as this one and their effects on employees, and the nature of the proposed transaction, BRS and BMWED take no position on the proposed transaction at this time. BMWED and BRS may comment later in the proceeding depending on comments, requests for conditions and/or responsive applications filed by other parties

Respectfully submitted,

/s/

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Dated: March 4, 2008

CERTIFICATE OF SERVICE

I hereby certify that I have caused to be served one copy of the foregoing Comments of the Brotherhood of Maintenance of Way Employees Division/IBT and Brotherhood of Railroad Signalmen, by first-class mail, postage prepaid, to the offices of the persons listed on the attached service list

March 4, 2008

/s/ _____
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